IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 2ND DAY OF MARCH 2015/11TH PHALGUNA, 1936

WP(C).No. 6498 of 2015 (J)

PETITIONER(S):

SHEELA SAJI, W/O. LATE SAJI, CHETTIYAMKUDIYIL,
POTHANIKKADU P.O., KOTHAMANGALAM,
ERNAKULAM DISTRICT.

BY ADVS.SRI.M.P.ASHOK KUMAR,
SMT.R.S. MANJULA.

RESPONDENT(S):
----

1. THE DISTRICT COLLECTOR,
   CIVIL STATION, KAKKANAD,
   ERNAKULAM - 682 030.

2. THE REVENUE DIVISIONAL OFFICER,
   MOOVATTUPUZHA - 686 661.

3. THE TAHASILDAR,
   KOTHAMANGALAM - 686 691.

BY GOVERNMENT PLEADER SRI.SUDHEESH KUMAR.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 02-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

rs.

WP(C).No. 6498 of 2015 (J)

APPENDIX

PETITIONER'S EXHIBITS:

P1 - PHOTOCOPY OF THE ORDER F3-355/04 DATED 07.08.2004 OF THE TAHSILDAR.

P2 - PHOTOCOPY OF THE APPEAL DATED 03.12.2012.

P3 - PHOTOCOPY OF THE ORDER DATED 17.08.2013.

P4 - PHOTOCOPY OF THE REVIEW ORDER DATED 26.11.2014 ISSUED BY THE REVENUE DIVISIONAL OFFICER.

P5 - PHOTOCOPY OF THE ORDER DATED 02.03.2013.

RESPONDENT'S EXHIBITS: NIL.

//TRUE COPY//

P.A. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

..

W.P.(C) No.6498 of 2015 (J)

..

Dated this the 2nd day of March, 2015

JUDGMENT

The challenge in the writ petition is against Ext.P4 order of the 2nd respondent whereby the said respondent reviewed an earlier order passed by him (Ext.P3), that allowed an appeal that was preferred by the petitioner against Ext.P1 assessment order, assessing the petitioner to Building Tax under the Kerala Building Tax Act, 1975 [for short, 'the KBT Act].

2. The main contention of the petitioner in the writ petition is with regard to the power of the 2nd respondent to pass Ext.P4 order, by reviewing his earlier order (Ext.P3). It is contended that the 2nd respondent does not have a power of review conferred on him in terms of the KBT Act.

3. I have heard Smt.R.S.Manjula, the learned counsel for the petitioner and Sri.Sudheesh Kumar, the learned Government Pleader for the respondents.

4. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I find force in the contention of the learned counsel for the petitioner that, under the provisions of the KBT Act, the 2nd respondent does not have a

power of review of orders passed by him in an appeal. In that view of the matter, Ext.P4 order cannot be legally sustained. Resultantly, Ext.P4 order is quashed and the writ petition is allowed by holding that the building tax liability of the petitioner shall be determined in accordance with Ext.P3 order passed by the 2nd respondent.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/02/03/